## **Article - Estates and Trusts**

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§13-804.

- (a) Every guardian of a beneficiary who is receiving benefits from the Veterans Administration or whose estate includes assets derived in whole or in part from benefits paid by the Veterans Administration to the guardian or his predecessor for the beneficiary shall file:
- (1) Annual accounts with each interested person or with the court. If he does not file an accounting with the court, he shall file with the court a written verification that he has delivered the accounting to each interested person.
- (2) A final account of his administration with the court upon his resignation or removal or upon the termination of the minority or disability.
  - (3) Intermediate accounts at the times as the court may direct.
- (b) The guardian, at the time of filing any account with the court, shall exhibit all securities or investments held by him to the judge or clerk of the court of his appointment who shall endorse on the account and copy a certificate that the securities or investments shown therein as held by the guardian were each exhibited to him and noting any omission or discrepancy. The guardian may exhibit the securities or investments to an officer of the bank or other depository where the securities or investments are held for safekeeping, to the judge or clerk of a court of record in this State, to an authorized representative of the corporation which is surety on his bond, or upon request of the guardian or other interested party, to any other reputable person designated by the court, who shall certify in writing that he has examined the securities or investments and identified them with those described in the account and shall note any omission or discrepancies. The certificate, and the certificate of an official of the bank in which are deposited any funds for which the guardian is accountable, showing the amount on deposit, shall be prepared and signed in duplicate and one of each shall be filed by the guardian with his account.
- (c) At the time of filing in the court any account, a certified copy of it and a signed duplicate of each certificate filed with the court shall be sent by the guardian to the office of the Veterans Administration having jurisdiction over the area in which the court is located. A duplicate signed copy or a certified copy of any petition, motion or other pleading pertaining to an account, or to any matter other than an account which is filed in a guardianship proceeding, in which the Administrator of Veterans Affairs is an interested person, shall be furnished by the persons filing it to the proper office of the Veterans Administration.

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